

AMENDED IN SENATE APRIL 3, 2003

**SENATE BILL**

**No. 402**

---

**Introduced by Senator Florez**

February 20, 2003

---

An act to add Chapter 3.61 (commencing with Section 7290.1) to Part 1.7 of Division 2 of the Revenue and Taxation Code, relating to taxation, and declaring the urgency thereof, to take effect immediately.

LEGISLATIVE COUNSEL'S DIGEST

SB 402, as amended, Florez. Transactions and use tax: Coalinga-Huron Recreation and Park District *and the Cambria Community Services District*.

Existing law authorizes various local governmental entities, subject to certain limitations and approval requirements, to levy transactions and use taxes in accordance with the procedures and requirements set forth in the Transactions and Use Tax Law.

This bill would additionally authorize the Coalinga-Huron Recreation and Park District *and the Cambria Community Services District*, with the approval of  $\frac{2}{3}$  of the voters of *the respective district* voting on the issue at an election, to *each* levy a transactions and use tax at a rate of at least 0.25%, but not to exceed 0.5%.

This bill would make legislative findings and declarations as to the necessity of a special statute.

This bill would take effect immediately as an urgency statute.

Vote:  $\frac{2}{3}$ . Appropriation: no. Fiscal committee: yes. State-mandated local program: no.

*The people of the State of California do enact as follows:*

SECTION 1. Chapter 3.61 (commencing with Section 7290.1) is added to Part 1.7 of Division 2 of the Revenue and Taxation Code, to read:

CHAPTER 3.61. COALINGA-HURON RECREATION AND PARK  
DISTRICT AND CAMBRIA COMMUNITY SERVICES DISTRICT  
TRANSACTIONS AND USE TAX

7290.1. The Coalinga-Huron Recreation and Park District ~~may~~ and the Cambria Community Services District may each levy a tax at a rate of not less than one-quarter of 1 percent, and not to exceed one-half of 1 percent in accordance with the Transactions and Use Tax Law (Part 1.6 (commencing with Section 7251)), if both of the following conditions are met:

(a) An ordinance proposing that tax is approved by a majority vote of all of the members of the governing board of that district.

(b) The proposing ordinance is approved by a two-thirds vote of qualified voters of the district voting in an election on the issue.

SEC. 2. The Legislature finds and declares that a special law is necessary and that a general law cannot be made applicable within the meaning of Section 16 of Article IV of the California Constitution because of the uniquely difficult fiscal pressures being experienced by the Coalinga-Huron Recreation and Park District and the Cambria Community Services District in providing essential park and recreation services.

SEC. 3. This act is an urgency statute necessary for the immediate preservation of the public peace, health, or safety within the meaning of Article IV of the Constitution and shall go into immediate effect. The facts constituting the necessity are:

To ensure that the Coalinga-Huron Park and Recreation District ~~has~~ and the Cambria Community Services District have adequate resources to provide essential public services during the current fiscal year, it is necessary that this act take effect immediately.